



## MULBERRY & CO

Chartered Certified Accountants  
Registered Auditors  
& Chartered Tax Advisors

9 Pound Lane  
Godalming  
Surrey, GU7 1BX

t + 44(0)1483 423054  
e office@mulberryandco.co.uk  
w www.mulberryandco.co.uk

Our Ref: MARK/BUR003

Mr M Simpson  
Bury Parish Council  
Bury Village Hall  
The Street  
Bury  
West Sussex  
RH20 1PA

7<sup>th</sup> May 2020

Dear Mike

**Re: Bury Parish Council**  
**Internal Audit Year Ended 31<sup>st</sup> March 2020**

Following completion of our interim internal audit on the 10<sup>th</sup> December and our final audit on the 7<sup>th</sup> May 2020 we enclose our report for your kind attention and presentation to the Council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report. The recommendations from the interim visit have been answered in the table at the end of the report.**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

### **Interim Audit – Summary Findings**

At the interim visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments
- Review of the Budgeting Process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Bury Parish Council are followed and that overall the systems and procedures you have in place are fit for purpose.

### **Final Audit – Summary Finding**

At the final visit we reviewed and performed tests on the following areas:

- Review of annual accounts & AGAR
- Review of bank reconciliation

- Review of income
- Review of information for external auditor

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2020. Accordingly, I have signed off the AGAR.

#### **A. BOOKS OF ACCOUNT (INTERIM AUDIT)**

The Council has since April 2019 used the RBS Rialtas Suite as a day to day accounting package, replacing the excel system previously in place. This is a tried and tested industry specific package and I make no recommendation to change. The system is used regularly to report on and record the financial transactions of that of the Council. There is a single user with their own individual logon.

For each meeting reports are generated these include but are not limited to; Income and expenditure against budget, cashbooks, bank reconciliations and other reports as fit. A review of the cashbook shows that all data fields are being entered and my audit testing showed that supporting documentation could be located from records. It is clear the system is in a state of change and whilst the underlying documentation of payments was easy to locate this was not so easy for the receipts. The clerk is aware of this and the process are being changed.

I tested opening balances as at 1/4/19 and confirmed they could be agreed back to the audited accounts for 2018/19.

The Council is not VAT registered and the last VAT reclaim was for the annual period 2018/19. This was submitted in November 2019. The refund has not been received as yet. The clerk has advised that in future the reclaims will be 6 monthly using the RBS system.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

#### **B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)**

##### **Interim Audit**

*Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.*

External auditors report has not been returned yet. The clerk is aware and is following up queries with Moore Stephens.

*Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that Councillors sign "Acceptance of Office" forms and register of members interests, in line with regulations. **The councillors will need to sign acceptance to receive information by electronic means.** I have provided some sample wording below for council consideration.

*"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time. Please use the following email address Cllr.abc@....com"*

*Confirm that the Council is compliant with the relevant transparency code.*

I note that the Council is not required by law to follow the 2015 Transparency Code, the council makes available via its minutes detailed income and expenditure and payments lists.

*Confirm that the Council is compliant with the GDPR.*

As council is aware of GDPR. The council has data protection/GDPR policy on its website.

The software for Village Hall Bookings is retained on the software and is store on the cloud, a review showed that banking/payment data is not stored. This is correct.

It was noted the Council has common gmail addresses internally. A common email system such as [cllr.name@Parish Council](mailto:cllr.name@Parish Council)..... is recommended because it gives a natural segregation so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

*Confirm that the Council meets regularly throughout the year*

The council has the following committees:

- Full Council; meets circa bi monthly
- Planning 6 weekly

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks.

*Check that agendas for meetings are published giving 3 clear days' notice.*

The Clerk was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance.

*Check the draft minutes of the last meeting(s) are on the council's website*

Minutes are uploaded to the council website. It was noted there is scope to improve the on-line filing of this.

*Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.*

The standing orders are based on the NALC model. They were last reviewed in 2018. **I recommend this are reviewed before March 2020 and minuted as such.**

*Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.*

Financial regulations are based on the NALC model and are dated August 2019. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. It was noted that the square brackets remain on some provisions – these are for tailoring to local requirements. **I recommend these are reviewed and adjusted as necessary.**

*Check that the council's Financial Regulations are being routinely followed.*

Financial regulation 2.2 deals with bank reconciliations, the council is performing a regular bank reconciliation for all accounts. However, this is not being approved or signed off in accordance with the councils own financial regulations. **I recommend this regulation is reviewed and in future the minute amended.**

Financial regulation 4 deals with budgetary control and authority to spend. The council has thresholds in place at which authorisations to spend must be obtained.

- Full council items over £5,000
- Finance Committee for items over £500 – NB council does not have a committee of this type
- Clerk & Chairman for items under £500

The clerk was able to demonstrate that for items over £500 council approval is obtained prior to ordering the goods or service. This was not the same for items under £500. This regulation is too restrictive and **I recommend the council review regulation 4.1 with a view to amending this to allow the clerk to spend up to say £250 before prior authorisation is required.**

The de-minimis limit recorded in the Financial Regulations for the competitive purchase of items and services is as listed below.

- £25,000 + Tender Process
- £3,000 - £25,000 3 quotations are required.
- £250 - £3,000 – strive to get 3 estimates
- 0 - £250 – power to spend

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit, and on-line. Cheques must be signed by two individuals. **The clerk needs to ensure the on-line bank system is a dual access system such that the originator of a transaction cannot authorise the same transaction. I recommend the clerk set up payments and councillors authorise.**

I discussed the purchasing system with the Clerk vis-à-vis financial regulations 4, 5 & 6 and ascertained that the regulations are being followed at a local level as described below:

1. Regular and recurring expenditure (rent, rates, wages, light & heat, contractual spend etc.) is known and authorised in advance (budget setting or tender process). These are, in the main, paid via direct debit, standing order or on-line banking.
2. An ad hoc expenditure requirement is identified and noted to the clerk – this can be from a number of sources and depending on the financial amount will be discussed in advance with council, committee or chair. If required, this is approved in advance by council or committee before the expenditure incurred. My audit testing showed via the minutes that there is where appropriate discussion of expenditure before the orders are placed.
3. The order is made via the office – councillors are not allowed or permitted to place amend or vary orders.
4. The supplier invoice, when received, is reviewed by the clerk, the payment is set up in readiness for the next meeting. At this stage the invoice and payment are processed on the finance package.
5. At the meeting the councillors sign the cheques and invoices.
6. The payments signed off – for the payments list reported in the minutes.

This process and the financial regulations will need to be changed and written up before on-line payments are made. **I would recommend that at the meeting the councillors are given evidence of payments set up for payment to sign which can also be taken away so that they can be sure the payments they are authorising the next day are the approved payments.**

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

*Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £8.12 per elector.*

The council has no S.137 expenditure.

*Confirm that checks of the accounts are made by a councillor.*

The system noted above details internal review takes place and councillor, committee and council level. I am under no doubt that council properly approves expenditure.

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system. I am therefore of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

#### **Final Audit**

I have reviewed the expenditure list which is broadly similar to the prior year after accounting for one of expenditure items. I also reviewed the nominal ledger for evidence of netting off and significant journal entries, the individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

### **C. RISK MANAGEMENT & INSURANCE (INTERIM AUDIT)**

#### **Interim Audit**

The Council undertakes a full risk assessment that covers operational and financial risks, this was taken to council in August 2019. The simple tabular format is entirely fit for purpose for a council of this size.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process. Money and asset cover appear adequate.

We discussed assertion 8 of the AGAR and whether or not this had any impact on the council. There are none.

*"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."*

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.", has been met

### **D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

I confirmed that the 2020-21 budget and precept setting process was underway at the time of our interim audit. A review of the minutes shows discussion and agreement of the same.

As at 31<sup>st</sup> October total reportable income was £30,247 (Annual Budget £69,015), and expenditure £39.355 (annual budget £79,636). It was noted the budget lines on the new RBS system need updating. **The clerk will investigate this to ensure correct disclosures.**

At the end of October, the council had £21K in combined bank balances, of this £10k is earmarked leaving a projected general fund balance of circa £11m. Additional hall, hire income is expected together with grant funding; however this will be offset by future expenditure. At a precept level of £25k, rule of thumb calculations would indicate that a general reserves balance of circa £12.5k as adjusted for local conditions would be reasonable.

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.", has been met.

### **Final Audit**

The council has £17,569 of total reserves of which £10,000 is earmarked leaving £7,569 of general reserves. In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £12k. I am of the opinion that general reserves are reasonable and properly reported on.

I am of the opinion that the control objective of “The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.”, has been met.

### **E. INCOME (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

The council has various streams of income:

- Precept (circa 90% of all income)
- Room – No buildings opted – VAT is not charged.
- Grants
- Interest

The precept has been received in full. **I recommend the clerk verify that any support grant element of the precept is re-categorised so as to be reported in box 3 of the AGAR.**

Annual charges are being currently reviewed by council.

I am of the opinion that the control objective of “Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.”, has been met.

#### **Final Audit**

The precept income was tested to third party evidence and has been correctly reported in box 2 of the AGAR.

There is no evidence of netting off, nor were there significant numbers of journal corrections.

In total, other income has increased by £36,933 this is due in the main to additional grants received in year.

I am of the opinion that the control objective of “Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.”, has been met.

### **F. PETTY CASH (INTERIM AUDIT)**

None.

### **G. PAYROLL (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

The council uses an external firm to calculate the tax and national insurance. The council has fulfilled its obligations in respect of auto-enrolment and uses Nest.

Employees are paid with reference with NJC scales for consistency purposes. I tested the tax deduction for a full time employee – there were no errors. I am of the opinion salaries are correctly calculated and paid.

Monthly PAYE NI & pension deductions and returns have been submitted by the payroll provider. However, there was little evidence to indicate the PAYE and Pension Liability has been paid over yet. **I recommend as a matter of urgency this is attended to with the payroll provider.**

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. Casual labour payments are correctly recorded via the payroll. Councillors are not paid allowances in June via the payroll.

The village hall manager is self employed, I would recommend the council review this position as this maybe an employee position and as such liable to national insurance.

#### **Final Audit**

The amounts shown on the AGAR, were reconcilable to the payroll records, there were no errors.

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.", has been met.

### **H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

The Council has a fixed asset register in place. Assets are correctly stated at historic or proxy cost

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

#### **Final Audit**

The loan interest and capital repayments were agreed to PWLB debt management letters and the closing balance to the end of year statement letter. There were no errors.

The Council does not hold any long term investments i.e. over 1 year. Any addition to the asset register is normally with a cost value greater than £1,000.

The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end.

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

### **I. BANK & CASH (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

At the interim audit date the council had a reconciled bank position – this will be taken to council for sign off in due course.

#### **Final Audit**

At the year-end date the council had a reconciled bank position. I have reviewed the reconciliation there were no outstanding payments and no outstanding lodgements.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out.", has been met.

## J. YEAR END ACCOUNTS (FINAL AUDIT)

The council, at its meeting to sign off the year-end accounts, must discuss the Annual Governance Statement and record this activity in the minutes of the meeting. Based on the internal audit finding, I recommend using the table below as the basis for that discussion.

	<b>Annual Governance Statement</b>	<i>'Yes' means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – receipts and payments accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk is experienced and advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>NO</b> – the requirements and timescales for 2018/19 year-end were not met.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor has completed two audits during the year.

7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – where matters are raised, action taken by council is recorded in the minutes.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	<b>YES</b> – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	<b>N/A</b> – the council has no trusts.

The year-end accounts have been correctly prepared on the receipts & payments basis with no requirement for a box 7 & 8 reconciliation.

The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the 2018-19 AGAR.

Agar Box Number		2018/19	2019/20	Auditor Notes
1	Balances brought forward	29,214	29,217	Agrees to bfwd
2	Precept or Rates and Levies	25,173	25,702	Agrees to third party remittance.
3	Total other receipts	20,527	57,460	Agrees to underlying accounting records
4	Staff costs	9,791	14,273	Agrees to underlying accounting records
5	Loan interest/capital repayments	2,074	2,074	Agreed
6	All other Payments	33,832	78,463	Adjusted by £1 for rounding convention - Agrees to underlying accounting records
7	Balances carried forward	29,217	17,569	Casting agrees
8	Total value of cash and short term investments	29,217	17,569	Agrees to bank reconciliation & bank statement – no outstanding
9	Total fixed assets plus long term investments and assets	734,071	734,312	– addition of laptop and printer

10	Total borrowings	10,640	9,078	Agrees to third party evidence
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The variance analysis is required because there are variances greater than 15% and £500. This has been prepared on a summary table basis.

I am of the opinion the AGAR will be ready for submission to the external auditor within statutory time scales and that the control objective of "Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.", has been met.

#### **K. TRUSTESHIP (INTERIM AUDIT)**

No trusts

#### **L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)**

Due to the Covid 19 outbreak, the statutory deadlines have been changed as follows:

The publication date for final, audited, accounts will move from the 30 September to 30 November 2020 for all local authority bodies. To give local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of July has been removed. Instead, local authorities must commence the public inspection period on or before the first working day of September 2020.

This means that draft accounts must be approved by 31 August 2020 at the latest. However, they may be approved earlier, and we would encourage councils to do so wherever possible, to help manage overall pressure on audit firms towards the end of the year.

Authorities must publish the dates of their public inspection period, and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations implementing these measures were laid on 7 April and are due to come into force on 30 April 2020.

The relevant dates as set by Bury Parish Council Parish Council are set out in the table below.

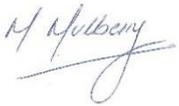
Please note the assertion of the annual governance statement referring to period of electors rights must be signed "No" this year.

<b>Inspection - Key date</b>	<b>2018/19 Actual</b>	<b>2019-20 Proposed</b>
<b>Accounts approved at full council</b>	19 <sup>th</sup> August 2019	TBC
<b>Date Inspection Notice Issued and how published</b>	19 <sup>th</sup> August	TBC
<b>Inspection period begins</b>	20 <sup>th</sup> August	TBC before first working day of September
<b>Inspection period ends</b>	30 <sup>th</sup> September	30 working days later
<b>Correct length</b>	Yes	yes
<b>Common period included?</b>	<b>NO</b>	yes
<b>Summary of rights document on website?</b>	<b>Attached to inspection announcement</b>	<b>Attached to inspection announcement</b>

I am satisfied the requirements of this control objective were met for 2017-18, and assertion 4 on the annual governance statement can therefore be signed off by the Council. Plans are also in place to allow for inspection periods to be published and set correctly for 2019-20accounts – the Council is planning to follow dates suggested by external audit.

Should you have any queries please do not hesitate to contact me, attention.

Kind regards  
Yours sincerely

A handwritten signature in black ink, appearing to read 'M. Mulberry', with a stylized flourish at the end.

**Mark Mulberry**

## Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Governance	<p>The councillors will need to sign acceptance to receive information by electronic means. I have provided some sample wording below for council consideration.</p> <p>“As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time. Please use the following email address Cllr.abc@....com”</p>	Now Signed
Standing Orders	I recommend this are reviewed before March 2020 and minuted as such.	Reviewed at meeting on 20 <sup>th</sup> January and minuted
Financial Regulations	These show square brackets in places. I recommend these are reviewed and adjusted as necessary.	Reviewed and amended on 20 <sup>th</sup> January
Bank Reconciliation	I recommend the regulation 2.2 is reviewed and in future the minute amended.	This regulation was not reviewed. Council as a whole reviews and Chair signs the bank recs. This will be reviewed and amended at the next meeting
Ordering	This regulation is too restrictive and I recommend the council review regulation 4.1 with a view to amending this to allow the clerk to spend up to say £250 before prior authorisation is required.	This was amended at meeting on 20 <sup>th</sup> January so clerk has authority to spend up to £500 and between £500 and £1,000 with consent from Chair
On-line banking	The clerk needs to ensure the on-line bank system is a dual access system such that the originator of a transaction cannot authorise the same transaction. I recommend the clerk set up payments and councillors authorise.	This has now been set up using <b>Natwest's bankline</b> . Clerk can create payments for councillor to authorise
On-line banking	I would recommend that at the meeting the councillors are given evidence of payments set up for payment to sign which can also be taken away so that they can be sure the payments they are authorising the next day are the approved payments.	Councillors are given a schedule of payments before the meeting which can be kept
RBS Budget lines	The clerk will investigate this to ensure correct disclosures.	Reviewed and amended
Income reporting	I recommend the clerk verify that any support grant element of the precept is re-categorised so as to be reported in box 3 of the AGAR.	Verified- no support element
PAYE	Unpaid PAYE & NI & Pension - I recommend as a matter of urgency this is attended to with the payroll provider.	Both paid and up to date for the year. Clerk had rebate so payment made for 4 <sup>th</sup> quarter on PAYE

**Final Audit - Points Forward**

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
AGAR	Need to amend Box 6 to read £78,463 to correct £1 rounding	